

CITY OF LODI
BALANCE SHEET
DECEMBER 31, 2025

FUND 201 - ARPA

ASSETS

201-11000-0000	FUND CASH	85,574.00	
	TOTAL ASSETS		<u>85,574.00</u>

LIABILITIES AND EQUITY

FUND EQUITY

201-33000-0000	RETAINED EARNINGS	153,722.00	
	REVENUES OVER EXPENDITURES - YTD	(68,148.00)	
	TOTAL FUND EQUITY		<u>85,574.00</u>
	TOTAL LIABILITIES & EQUITY		<u>85,574.00</u>

CITY OF LODI
 EXPENDITURES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

ARPA

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
201-53240-0811 PW CAPITAL MACHINERY/EQUIPMEN	.00	68,148.00	70,000.00	1,852.00	97.4
TOTAL DEPARTMENT 240	.00	68,148.00	70,000.00	1,852.00	97.4
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201-59200-0900 TRANSFERS TO GENERAL FUND	.00	.00	24,541.00	24,541.00	.0
TOTAL DEPARTMENT 200	.00	.00	24,541.00	24,541.00	.0
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TOTAL FUND EXPENDITURES	.00	68,148.00	94,541.00	26,393.00	72.1
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NET REVENUE OVER EXPENDITURES	.00	(68,148.00)	(94,541.00)	(26,393.00)	(72.1)

CITY OF LODI
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FUND 226 - ASSET FORFEITURE

<u>ASSETS</u>			
226-11000-0000	FUND CASH	2,311.77	
	TOTAL ASSETS		2,311.77
<u>LIABILITIES AND EQUITY</u>			
<u>FUND EQUITY</u>			
226-33000-0000	RETAINED EARNINGS	2,311.77	
	TOTAL FUND EQUITY		2,311.77
	TOTAL LIABILITIES & EQUITY		2,311.77

CITY OF LODI
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FUND 998 - CDBG

ASSETS

998-11000-0000	FUND CASH	4,781.43	
998-13800-0000	OTHER RECEIVABLES CDBG	133,272.02	
998-15100-0000	DUE FROM GENERAL FUND CDBG	(133,272.02)	
	TOTAL ASSETS		<u>4,781.43</u>

LIABILITIES AND EQUITY

FUND EQUITY

998-33000-0000	RETAINED EARNINGS	9,269.49	
998-33900-0000	RETAINED EARNINGS-RESTRICTED C	(4,488.06)	
	TOTAL FUND EQUITY		<u>4,781.43</u>
	TOTAL LIABILITIES & EQUITY		<u>4,781.43</u>

CITY OF LODI
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FUND 229 - PARK DEVELOPMENT

ASSETS

229-11000-0000	FUND CASH	(12,637.54)	
229-11700-0000	LONG-TERM INVESTMENTS		109,118.54	
229-13100-0000	LEASE RECEIVABLE		192,531.00	
229-13800-0000	OTHER RECEIVABLES		1,115.23	
229-26600-0000	DEFERRED LEASE	(192,531.00)	
	TOTAL ASSETS			<u>97,596.23</u>

LIABILITIES AND EQUITY

FUND EQUITY

229-33000-0000	RETAINED EARNINGS		121,964.55	
	REVENUES OVER EXPENDITURES - YTD	(24,368.32)	
	TOTAL FUND EQUITY			<u>97,596.23</u>
	TOTAL LIABILITIES & EQUITY			<u>97,596.23</u>

CITY OF LODI
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

PARK DEVELOPMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>CHARGES TO THE PUBLIC</u>					
229-46720-0000	PARK RESERVATION FEES	.00	2,020.00	2,000.00	(20.00) 101.0
	TOTAL CHARGES TO THE PUBLIC	.00	2,020.00	2,000.00	(20.00) 101.0
<u>MISCELLANEOUS REVENUE</u>					
229-48100-0000	INTEREST	131.80	4,446.79	7,000.00	2,553.21 63.5
229-48200-0000	RENT-LAND FOR COMMUNICATIONS	.00	32,234.10	27,904.00	(4,330.10) 115.5
	TOTAL MISCELLANEOUS REVENUE	131.80	36,680.89	34,904.00	(1,776.89) 105.1
	TOTAL FUND REVENUE	131.80	38,700.89	36,904.00	(1,796.89) 104.9

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

PARK DEVELOPMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>INVESTMENT</u>					
229-51520-0294 PARKS INVESTMENT MGMT FEES	22.41	244.87	235.00	(9.87)	104.2
TOTAL INVESTMENT	22.41	244.87	235.00	(9.87)	104.2
<u>PARK</u>					
229-55200-0240 PARKS DEV BUILDING MAINT	.00	16,398.14	20,000.00	3,601.86	82.0
229-55200-0245 PARKS DEV GRDS MAINT	.00	43,500.00	30,000.00	(13,500.00)	145.0
229-55200-0391 PARKS DEV MINOR EQUIPMENT	.00	2,926.20	.00	(2,926.20)	.0
TOTAL PARK	.00	62,824.34	50,000.00	(12,824.34)	125.7
TOTAL FUND EXPENDITURES	22.41	63,069.21	50,235.00	(12,834.21)	125.6
NET REVENUE OVER EXPENDITURES	109.39	(24,368.32)	(13,331.00)	11,037.32	(182.8)

CITY OF LODI
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FUND 223 - POOL OPERATIONS

ASSETS

223-11000-0000	FUND CASH	(11,368.98)	
223-12100-0000	CURRENT PROPERTY TAXES REC GEN	66,000.00	
	TOTAL ASSETS		<u>54,631.02</u>

LIABILITIES AND EQUITY

LIABILITIES

223-21100-0000	ACCOUNTS PAYABLE	21.70	
223-26100-0000	DEFERRED TAX ROLL REVENUES GF	66,000.00	
	TOTAL LIABILITIES		66,021.70

FUND EQUITY

223-33000-0000	RETAINED EARNINGS	3,085.93	
	REVENUES OVER EXPENDITURES - YTD	(14,476.61)	
	TOTAL FUND EQUITY		<u>(11,390.68)</u>
	TOTAL LIABILITIES & EQUITY		<u>54,631.02</u>

CITY OF LODI
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FUND 877 - POOL OPERATIONS ENDOWMENT

ASSETS

877-11000-0000	FUND CASH	(736.26)	
877-11700-0000	LONG-TERM INVESTMENTS POOL END	119,185.39	
	TOTAL ASSETS		<u>118,449.13</u>

LIABILITIES AND EQUITY

FUND EQUITY

877-33000-0000	RETAINED EARNINGS	113,859.53	
	REVENUES OVER EXPENDITURES - YTD	4,589.60	
	TOTAL FUND EQUITY		<u>118,449.13</u>
	TOTAL LIABILITIES & EQUITY		<u>118,449.13</u>

CITY OF LODI
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

POOL OPERATIONS ENDOWMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
877-48100-0000 INTEREST ACCOUNTING & FINANCE	143.96	4,857.07	2,000.00	(2,857.07)	242.9
TOTAL MISCELLANEOUS REVENUE	143.96	4,857.07	2,000.00	(2,857.07)	242.9
TOTAL FUND REVENUE	143.96	4,857.07	2,000.00	(2,857.07)	242.9

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

POOL OPERATIONS ENDOWMENT

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
877-51520-0294 INVESTMENT MGMT FEES	24.48	267.47	240.00	(27.47)	111.5
TOTAL DEPARTMENT 520	24.48	267.47	240.00	(27.47)	111.5
<u>TRANSFERS TO OTHER FUNDS</u>					
877-59200-0900 TRANSFERS TO GENERAL FUND	.00	.00	31,626.00	31,626.00	.0
TOTAL TRANSFERS TO OTHER FUND	.00	.00	31,626.00	31,626.00	.0
TOTAL FUND EXPENDITURES	24.48	267.47	31,866.00	31,598.53	.8
NET REVENUE OVER EXPENDITURES	119.48	4,589.60	(29,866.00)	(34,455.60)	15.4

CITY OF LODI
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

POOL OPERATIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAX AND TAX EQUIVALENTS</u>					
223-41110-0000	POOL OPS GENERAL PROP TAXES	.00	66,000.00	66,000.00	.00 100.0
	TOTAL TAX AND TAX EQUIVALENTS	.00	66,000.00	66,000.00	.00 100.0
<u>MISCELLANEOUS REVENUE</u>					
223-48500-0000	POOL OPS DONATIONS	500.00	3,349.29	50.00 (3,299.29)	6698.6
	TOTAL MISCELLANEOUS REVENUE	500.00	3,349.29	50.00 (3,299.29)	6698.6
<u>TRANSFERS, SALES OF FIXED ASSE</u>					
223-49202-0000	POOL OPS TFR FROM ENDOWMENT	.00	.00	31,626.00	31,626.00 .0
	TOTAL TRANSFERS, SALES OF FIXED	.00	.00	31,626.00	31,626.00 .0
	TOTAL FUND REVENUE	500.00	69,349.29	97,676.00	28,326.71 71.0

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

POOL OPERATIONS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>AQUATIC PROGRAM</u>					
223-55420-0120	AQUATIC PROGRAM WAGES	.00	28,603.54	32,000.00	3,396.46 89.4
223-55420-0155	AQUATIC PRGRM EMP CONTRIB FICA	.00	2,188.16	2,450.00	261.84 89.3
223-55420-0157	AQUATIC PRGM UNIFORM	.00	302.66	500.00	197.34 60.5
223-55420-0194	AQUATIC PRGM EMP PROVIDED FOO	.00	158.45	200.00	41.55 79.2
223-55420-0216	AQUATIC PROGRAM PROF SVC OTHE	.00	437.50	75.00 (362.50)	583.3
223-55420-0320	AQUATIC PRGRM PUBL SBSCRPT DU	.00	4.99	.00 (4.99)	.0
223-55420-0340	AQUATIC PROGRAM OPS SUPPLIES	.00	228.20	500.00	271.80 45.6
	TOTAL AQUATIC PROGRAM	.00	31,923.50	35,725.00	3,801.50 89.4
<u>POOL MAINTENANCE</u>					
223-55425-0120	POOL MAINTENANCE WAGES	45.47	13,180.50	11,500.00 (1,680.50)	114.6
223-55425-0121	POOL MAINT WAGES OVERTIME	.00	2,585.27	3,100.00	514.73 83.4
223-55425-0151	POOL MAINT EMPLOYER HEALTH INS	.00	7,013.14	4,300.00 (2,713.14)	163.1
223-55425-0152	POOL MAINT EMPLOYER LIFE INSUR	.00	2.71	5.00	2.29 54.2
223-55425-0154	POOL MAINT EMPLOYER RETIREMEN	3.16	1,057.91	1,025.00 (32.91)	103.2
223-55425-0155	POOL MAINT EMPLOYER FICA	3.48	1,152.30	1,125.00 (27.30)	102.4
223-55425-0200	POOL MAINT CONTRACTED SERVICE	.00	222.80	.00 (222.80)	.0
223-55425-0215	POOL MAINT SAFETY COORDINATOR	.00	1,282.50	1,320.98	38.48 97.1
223-55425-0221	POOL MAINT TELEPHONE/INTERNET	.00	426.64	700.00	273.36 61.0
223-55425-0222	POOL MAINT ELECTRIC	274.72	6,363.35	6,500.00	136.65 97.9
223-55425-0223	POOL MAINTENANCE WATER	149.39	2,648.26	3,200.00	551.74 82.8
223-55425-0224	POOL MAINT SEWER	15.53	1,985.36	3,200.00	1,214.64 62.0
223-55425-0225	POOL MAINT NATURAL GAS	38.80	261.93	325.00	63.07 80.6
223-55425-0240	POOL MAINT BLDING REPAIR MAINT	903.88	1,070.52	1,500.00	429.48 71.4
223-55425-0244	POOL MAINT EQUIP REPAIR MAINT	301.94	799.93	6,000.00	5,200.07 13.3
223-55425-0331	POOL MAINT MILEAGE	.00	.00	150.00	150.00 .0
223-55425-0333	POOL MAINT TRAINING+MEALS&LOD	.00	.00	500.00	500.00 .0
223-55425-0340	POOL MAINT OPERATING SUPPLIES	.00	2,510.20	5,000.00	2,489.80 50.2
223-55425-0391	POOL MAINT MINOR EQUIPMENT	.00	2,270.07	7,500.00	5,229.93 30.3
223-55425-0452	POOL MAINT CHEMICALS	.00	7,069.01	5,000.00 (2,069.01)	141.4
	TOTAL POOL MAINTENANCE	1,736.37	51,902.40	61,950.98	10,048.58 83.8
	TOTAL FUND EXPENDITURES	1,736.37	83,825.90	97,675.98	13,850.08 85.8
	NET REVENUE OVER EXPENDITURES	(1,236.37)	(14,476.61)	.02	14,476.63 (72383)

CITY OF LODI
BALANCE SHEET
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FUND 228 - PW PROJECTS

<u>ASSETS</u>			
228-11000-0000	FUND CASH	400,357.03	
	TOTAL ASSETS		<u>400,357.03</u>
<u>LIABILITIES AND EQUITY</u>			
<u>LIABILITIES</u>			
228-21100-0000	ACCOUNTS PAYABLE	2,540.14	
	TOTAL LIABILITIES		2,540.14
<u>FUND EQUITY</u>			
228-33000-0000	RETAINED EARNINGS	289,932.43	
	REVENUES OVER EXPENDITURES - YTD	107,884.46	
	TOTAL FUND EQUITY		<u>397,816.89</u>
	TOTAL LIABILITIES & EQUITY		<u>400,357.03</u>

CITY OF LODI
 REVENUES WITH COMPARISON TO BUDGET
 FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

PW PROJECTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAX AND TAX EQUIVALENTS</u>					
228-41170-0000 PW PROJ MOTOR VEHICLE TAXES	.00	56,655.00	62,000.00	5,345.00	91.4
TOTAL TAX AND TAX EQUIVALENTS	.00	56,655.00	62,000.00	5,345.00	91.4
<u>FEDERAL, STATE AND LOCAL AID</u>					
228-43530-0000 PW PROJ LRIP GRANT MONEY	.00	.00	500,000.00	500,000.00	.0
TOTAL FEDERAL, STATE AND LOCAL	.00	.00	500,000.00	500,000.00	.0
<u>TRANSFERS, SALES OF FIXED ASSE</u>					
228-49100-0000 PROCEEDS FROM LONG TERM DEBT	.00	754,143.00	434,546.00	(319,597.00)	173.6
TOTAL TRANSFERS, SALES OF FIXED	.00	754,143.00	434,546.00	(319,597.00)	173.6
TOTAL FUND REVENUE	.00	810,798.00	996,546.00	185,748.00	81.4

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
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PW PROJECTS

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>STREET REPAIR/MAINT</u>					
228-53300-0231 PW PROJ MILL & OVERLAY/REPAVE	.00	274.04	.00	(274.04)	.0
TOTAL STREET REPAIR/MAINT	.00	274.04	.00	(274.04)	.0
<u>SAUK ST</u>					
228-53303-0871 PW PROJ SAUK ST RECON INFRASTR	1,294.46	670,296.58	934,546.00	264,249.42	71.7
TOTAL SAUK ST	1,294.46	670,296.58	934,546.00	264,249.42	71.7
<u>DEPARTMENT 304</u>					
228-53304-0871 PW PROJ FAIR ST RECON INFRASTR	4,236.39	32,342.92	107,500.00	75,157.08	30.1
TOTAL DEPARTMENT 304	4,236.39	32,342.92	107,500.00	75,157.08	30.1
TOTAL FUND EXPENDITURES	5,530.85	702,913.54	1,042,046.00	339,132.46	67.5
NET REVENUE OVER EXPENDITURES	(5,530.85)	107,884.46	(45,500.00)	(153,384.46)	237.1

CITY OF LODI
BALANCE SHEET
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FUND 225 - REVOLVING LOAN FUND

ASSETS

225-11000-0000	FUND CASH	8,466.67	
225-13800-0000	OTHER RECEIVABLES	220.10	
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	TOTAL ASSETS		8,686.77
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LIABILITIES AND EQUITY

FUND EQUITY

225-33000-0000	RETAINED EARNINGS	6,265.67	
	REVENUES OVER EXPENDITURES - YTD	2,421.10	
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	TOTAL FUND EQUITY		8,686.77
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	TOTAL LIABILITIES & EQUITY		8,686.77
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CITY OF LODI
REVENUES WITH COMPARISON TO BUDGET
FOR THE 12 MONTHS ENDING DECEMBER 31, 2025

REVOLVING LOAN FUND

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>MISCELLANEOUS REVENUE</u>					
225-48100-0000 RLF INTEREST	.00	356.02	164.00	(192.02)	217.1
TOTAL MISCELLANEOUS REVENUE	.00	356.02	164.00	(192.02)	217.1
<u>TRANSFERS, SALES OF FIXED ASSE</u>					
225-49121-0000 REVOLVING LOAN PRINCIPAL PMTS	.00	2,065.08	2,477.00	411.92	83.4
TOTAL TRANSFERS, SALES OF FIXED	.00	2,065.08	2,477.00	411.92	83.4
TOTAL FUND REVENUE	.00	2,421.10	2,641.00	219.90	91.7
NET REVENUE OVER EXPENDITURES	.00	2,421.10	2,641.00	219.90	91.7

CITY OF LODI
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FUND 224 - SOLID WASTE

ASSETS

224-11000-0000	FUND CASH	30,634.91	
224-12100-0000	CURRENT PROPERTY TAXES REC GF	179,193.00	
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	TOTAL ASSETS		209,827.91
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LIABILITIES AND EQUITY

LIABILITIES

224-26100-0000	DEFERRED TAX ROLL REVENUES GEN	179,193.00	
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	TOTAL LIABILITIES		179,193.00

FUND EQUITY

224-33000-0000	RETAINED EARNINGS	16,332.41	
	REVENUES OVER EXPENDITURES - YTD	14,302.50	
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	TOTAL FUND EQUITY		30,634.91
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	TOTAL LIABILITIES & EQUITY		209,827.91
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CITY OF LODI
 REVENUES WITH COMPARISON TO BUDGET
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SOLID WASTE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEARNED	PCNT
<u>TAX AND TAX EQUIVALENTS</u>					
224-41110-0000 SOLID WASTE GEN PROPERTY TAXE	.00	178,017.00	177,723.00	(294.00)	100.2
TOTAL TAX AND TAX EQUIVALENTS	.00	178,017.00	177,723.00	(294.00)	100.2
<u>CHARGES TO THE PUBLIC</u>					
224-46421-0000 SOLID WASTE NEW CUSTOMER	12.25	710.50	294.00	(416.50)	241.7
TOTAL CHARGES TO THE PUBLIC	12.25	710.50	294.00	(416.50)	241.7
TOTAL FUND REVENUE	12.25	178,727.50	178,017.00	(710.50)	100.4

CITY OF LODI
EXPENDITURES WITH COMPARISON TO BUDGET
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SOLID WASTE

	PERIOD ACTUAL	YTD ACTUAL	BUDGET	UNEXPENDED	PCNT
<u>GARBAGE</u>					
224-53620-0200 SOLID WASTE GARBAGE CNTRCT SV	10,791.00	118,386.00	129,628.00	11,242.00	91.3
TOTAL GARBAGE	10,791.00	118,386.00	129,628.00	11,242.00	91.3
<u>RECYCLING</u>					
224-53621-0200 SOLID WASTE RECYCLE CNTRCT SV	4,196.50	46,039.00	50,022.00	3,983.00	92.0
TOTAL RECYCLING	4,196.50	46,039.00	50,022.00	3,983.00	92.0
TOTAL FUND EXPENDITURES	14,987.50	164,425.00	179,650.00	15,225.00	91.5
NET REVENUE OVER EXPENDITURES	(14,975.25)	14,302.50	(1,633.00)	(15,935.50)	875.8